

LABOR CABINET
Office of Unemployment Insurance
(As Amended at ARRS, October 12, 2021)

787 KAR 1:210. Employer contribution rates.

RELATES TO: KRS 341.270, 341.272

STATUTORY AUTHORITY: KRS ~~336.015~~**[336.115]**, ~~336.050~~**[154B.020]**, 341.115, 341.270(3), ~~[to]~~ 2021 Ky Acts ch. 169 Part 1(l)(7)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations necessary to administer KRS Chapter 341. KRS 341.270(3) requires the secretary~~[Secretary of the Education and Workforce Development Cabinet]~~ to determine the rate schedule for employer contributions. This administrative regulation establishes the method by which the secretary shall publish the rate schedule in effect each year.

Section 1. Annual Employer Rate Notice. (1) On or before December 15 of each year, the Office~~[Division]~~ of Unemployment Insurance, on behalf of the secretary, shall issue to each active employer liable to pay unemployment contributions for the next calendar year a ~~[“]~~Notice of Contribution Rate~~[“]~~.

(2) The notice shall:

(a) ~~State~~**[Set forth]** the rate schedule determined by the secretary pursuant to KRS 341.270(3) to be in effect for the next calendar year;

(b) Inform each employer of ~~the~~:

1. ~~[The]~~ Rate applicable to the employer's account for the next calendar year;
2. ~~[The]~~ Tax, wage, and benefit charge information regarding the employer's account; and
3. ~~[The]~~ Statutory provisions used to calculate and assign the rate in accordance with KRS 341.270 and 341.272; and

(c) Be issued in either paper or electronic format.

Section 2. Incorporation by Reference. (1) The "Notice of Contribution Rate", UI-29, September 2011, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Director of the Office~~[Division]~~ of Unemployment Insurance, Mayo-Underwood Building, 500 Mero Street~~[275 E. Main Street, 2E]~~, Frankfort, Kentucky 40601~~[40624]~~, Monday through Friday, 8 a.m. to 4:30 p.m.

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